

February 20, 1951.  
Tax Revision.

**House File 471**  
By TIERNEY, BERRY.

Passed House, Date .....  
Vote: Ayes..... Nays.....  
Passed Senate, Date.....  
Vote: Ayes..... Nays.....  
Approved .....

**A BILL FOR**

An Act to repeal section ninety-seven point ten (97.10), Code of 1950, prohibiting the deduction of the Iowa old age and survivors insurance tax for state income tax purposes.

*Be It Enacted by the General Assembly of the State of Iowa:*

- 1     Section 1. Section ninety-seven point ten (97.10), Code
- 2     1950, line three (3) is hereby amended by striking the word
- 3     “not” therefrom.

EXPLANATION OF H. F. 471

The state tax commission now permits the deduction of the federal old age and survivors insurance tax and the railroad retirement tax paid by the workers of the state and the statute in its present form discriminates against public employees. The repeal of the above provision will put public employees in Iowa on an equal basis with other employees for the purpose of the state income tax.